

## § 296.76

## 27 CFR Ch. I (4–1–01 Edition)

[Example using 2000–2001 Rates]

Quantity	Article	Rate of tax	Amount
100 lbs .....	Chewing tobacco .....	\$0.17 per pound .....	17.00
200 lbs .....	Snuff .....	\$0.51 per pound .....	102.00
100 lbs .....	Pipe tobacco .....	\$0.9567 per pound .....	95.67
300 lbs .....	Roll-your-own tobacco .....	\$0.9567 per pound .....	287.01
Total claimed .....			964.20

[Example using rates for 2002 and After]

Quantity	Article	Rate of tax	Amount
20,000 .....	Small cigars .....	\$1.828 per thousand .....	36.56
1,000 .....	Large cigars—sale price \$100/thousand .....	20.719% of sale price .....	20.72
500 .....	Large cigars—sale price \$236/thousand .....	\$48.75 per thousand .....	24.38
10,000 .....	Small cigarettes .....	\$19.50 per thousand .....	195.00
5,000 .....	Large cigarettes .....	\$40.95 per thousand .....	204.75
199,975 .....	Cigarette papers .....	\$0.0122 per 50 papers .....	48.80
1,000 .....	Cigarette tubes .....	\$0.0244 per 50 tubes .....	0.49
100 lbs .....	Chewing tobacco .....	\$0.195 per pound .....	19.50
200 lbs .....	Snuff .....	\$0.585 per pound .....	117.00
100 lbs .....	Pipe tobacco .....	\$1.0969 per pound .....	109.69
300 lbs .....	Roll-your-own tobacco .....	\$1.0969 per pound .....	329.07
Total claimed .....			1,105.96

[T.D. ATF-420, 64 FR 71945, Dec. 22, 1999]

### § 296.76 Supporting evidence.

The claimant must support the claim with any available evidence (such as inventories, statements, invoices, bills, records, stamps, and labels), relating to the tobacco products or cigarette papers or tubes on hand at the time of the disaster and claimed to have been lost, rendered unmarketable, or condemned as a result thereof. If the claim is for refund of duty, the claimant must furnish, if practicable, the customs entry number, date of entry, and the name of the port of entry.

[T.D. ATF-420, 64 FR 71946, Dec. 22, 1999]

### 296.77 Time and place of filing.

Disaster loss claims must be filed within 6 months after the date on which the President makes the determination that the disaster has occurred. All forms, including claims for duty on imported products, must be filed with the appropriate ATF officer.

[T.D. ATF-420, 64 FR 71946, Dec. 22, 1999]

### § 296.78 Action by regional director (compliance).

The regional director (compliance) will date stamp and examine each claim filed under this subpart and will determine the validity of the claim.

The claim will then be processed by him in accordance with existing procedures. Claims and supporting data involving customs duties will be forwarded to the Commissioner of Customs with a summary statement by the regional director (compliance) concerning his findings. The Commissioner of Customs will notify the regional director (compliance) as to allowance under this subpart of claims for duty in respect of unmarketable or condemned tobacco products, and cigarette papers and tubes.

[T.D. 6871, 31 FR 59, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. ATF-232, 51 FR 28091, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

### DESTRUCTION OF TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES

### § 296.79 Supervision.

Before payment is made under this subpart in respect of the tax, or tax and duty, on tobacco products, or cigarette papers or tubes rendered unmarketable or condemned by a duly authorized official, such tobacco products, or cigarette papers or tubes shall be destroyed by suitable means under the supervision of an ATF officer who will be assigned for that purpose by the regional director (compliance), unless